

Line 6 (\$798) is less than line 1 (\$46,250), so enter \$798 on line 16 and on line 18. Lines 19, 20, and 21 are all zero, so enter zero on line 22. 15% of zero is zero for line 23, and zero subtracted from line 18 is \$798, entered on line 24.

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| 16. Are the amounts on lines 6 and 10 the same? | | | |
| <input type="checkbox"/> Yes. Skip lines 16 through 25; go to line 26. | | | |
| <input type="checkbox"/> No. Enter the smaller of line 1 or line 6 | | 16. | |
| 17. Enter the amount from line 10 (if line 10 is blank, enter -0-) | | 17. | |
| 18. Subtract line 17 from line 16 | | 18. | |
| 19. Add the amounts from Form 1040, line 13b, and line 2 above | | 19. | |
| 20. Enter the amount from line 12 (if line 12 is blank, enter -0-) | | 20. | |
| 21. Subtract line 20 from line 19 | | 21. | |
| 22. Enter the smaller of line 18 or line 21 | | 22. | |
| 23. Multiply line 22 by 15% (.15) | | 23. | |
| 24. Subtract line 22 from line 18. If zero, go to line 26 | | 24. | |